

RECORDATION NO. 27554 FILED

JUL 02 '08 -11 00 AM

~~SURFACE~~ TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

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OF COUNSEL
URBAN A. LESTER

July 2, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated June 5, 2008, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor:	The Andersons, Inc. 480 W. Dussel Drive Maumee, OH 43537
Lessee:	Georgia Gulf Corporation 56505-B Evergreen Road Plaquemine, LA 70764

Anne K. Quinlan, Esquire
July 2, 2008
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A description of the railroad equipment covered by the enclosed document is:

210 railcars within the series GAPX 5085 - GAPX 9119 as more particularly set forth in the attachment to the document.

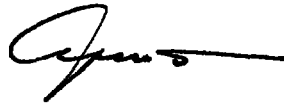
A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

JUL 02 '08 -11 00 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE

WITNESSETH

This Memorandum of Lease is entered into as of the 5th day of June, 2008, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 (hereinafter "Lessor") and Georgia Gulf Corporation, a Delaware corporation, having its principal place of business at 56505-B Evergreen Road, Plaquemine, Louisiana 70764 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain: Master Equipment Lease Agreement dated as of July 30, 1987, between MetLife Capital Credit Corporation, which was subsequently assigned to General Electric Business Asset Funding Corporation, which was subsequently assigned to Lessor (the "Master Lease"), and Deal #R01284 dated effective as of May 30, 2008 (the "Schedule"), whereby Lessor leases to Lessee two hundred ten (210) railcars bearing railroad reporting marks as noted on attached Exhibit A.
2. The parties desire to execute this Memorandum for purposes of memorializing of record the Master Lease and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

[Signature Pages to Follow]

Each party, pursuant to due corporate authority, has caused this Lease to be executed by its authorized officer or other employee, and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below, that the execution of this Lease was the free act of the corporation, the foregoing is true and correct and that this Lease was executed on the date indicated below.

LESSEE:

GEORGIA GULF CORPORATION

By: Mark Buckis

Printed

Name: Mark Buckis

Title: Vice President, Controller

Date: 6/5/08

STATE OF Georgia

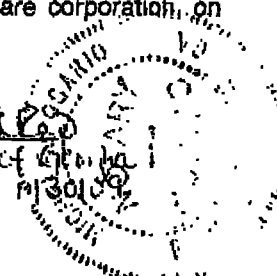
COUNTY OF DeKalb SS:

The foregoing instrument was acknowledged before me this 5th day of June, 2008, by Mark Buckis, the Vice President, Controller of Georgia Gulf Corporation, a Delaware corporation, on behalf of the corporation.

Michelle Roscoe

Notary Public, State of Georgia

My Commission Expires: 11/30/09



LESSOR:

THE ANDERSONS, INC.

By: Rasesh H. Shah

Printed

Name: Rasesh H. Shah

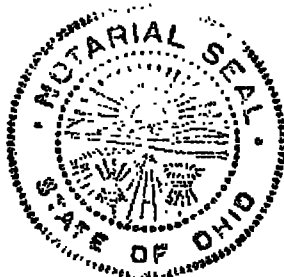
Title: President, Rail Group

Date: 6/5/08

STATE OF OHIO)

COUNTY OF LUCAS) SS:

The foregoing instrument was acknowledged before me this 5th day of June, 2008, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.



Julie Ann Dibble
Julie Ann Dibble
Notary Public, State of Ohio
My Commission Expires 08-20-2010


EXHIBIT A
Car List
Two Hundred Ten (210) 16,000 – 23,500 Gallon Tank Cars

1	GAPX 5085	36	GAPX 6022	71	GAPX 6515	106	GAPX 9007	141	GAPX 9046	176	GAPX 9083
2	GAPX 5086	37	GAPX 6023	72	GAPX 6516	107	GAPX 9008	142	GAPX 9048	177	GAPX 9084
3	GAPX 5087	38	GAPX 6024	73	GAPX 6517	108	GAPX 9009	143	GAPX 9049	178	GAPX 9085
4	GAPX 5088	39	GAPX 6025	74	GAPX 6518	109	GAPX 9010	144	GAPX 9050	179	GAPX 9086
5	GAPX 5089	40	GAPX 6026	75	GAPX 6519	110	GAPX 9011	145	GAPX 9052	180	GAPX 9087
6	GAPX 5090	41	GAPX 6027	76	GAPX 6521	111	GAPX 9012	146	GAPX 9053	181	GAPX 9089
7	GAPX 5091	42	GAPX 6028	77	GAPX 6522	112	GAPX 9013	147	GAPX 9054	182	GAPX 9090
8	GAPX 5092	43	GAPX 6029	78	GAPX 6523	113	GAPX 9014	148	GAPX 9055	183	GAPX 9091
9	GAPX 5093	44	GAPX 6030	79	GAPX 6524	114	GAPX 9015	149	GAPX 9056	184	GAPX 9092
10	GAPX 5094	45	GAPX 6031	80	GAPX 6525	115	GAPX 9016	150	GAPX 9057	185	GAPX 9093
11	GAPX 5095	46	GAPX 6032	81	GAPX 6526	116	GAPX 9017	151	GAPX 9058	186	GAPX 9094
12	GAPX 5096	47	GAPX 6033	82	GAPX 6527	117	GAPX 9018	152	GAPX 9059	187	GAPX 9095
13	GAPX 5097	48	GAPX 6034	83	GAPX 6528	118	GAPX 9019	153	GAPX 9060	188	GAPX 9096
14	GAPX 6000	49	GAPX 6035	84	GAPX 6529	119	GAPX 9020	154	GAPX 9061	189	GAPX 9097
15	GAPX 6001	50	GAPX 6036	85	GAPX 6530	120	GAPX 9021	155	GAPX 9062	190	GAPX 9098
16	GAPX 6002	51	GAPX 6037	86	GAPX 6531	121	GAPX 9022	156	GAPX 9063	191	GAPX 9099
17	GAPX 6003	52	GAPX 6038	87	GAPX 6532	122	GAPX 9023	157	GAPX 9064	192	GAPX 9100
18	GAPX 6004	53	GAPX 6039	88	GAPX 6533	123	GAPX 9024	158	GAPX 9065	193	GAPX 9101
19	GAPX 6005	54	GAPX 6043	89	GAPX 6534	124	GAPX 9025	159	GAPX 9066	194	GAPX 9102
20	GAPX 6006	55	GAPX 6047	90	GAPX 6535	125	GAPX 9026	160	GAPX 9067	195	GAPX 9104
21	GAPX 6007	56	GAPX 6057	91	GAPX 6536	126	GAPX 9027	161	GAPX 9068	196	GAPX 9105
22	GAPX 6008	57	GAPX 6500	92	GAPX 6537	127	GAPX 9028	162	GAPX 9069	197	GAPX 9106
23	GAPX 6009	58	GAPX 6501	93	GAPX 6538	128	GAPX 9029	163	GAPX 9070	198	GAPX 9107
24	GAPX 6010	59	GAPX 6502	94	GAPX 6539	129	GAPX 9030	164	GAPX 9071	199	GAPX 9108
25	GAPX 6011	60	GAPX 6503	95	GAPX 6540	130	GAPX 9031	165	GAPX 9072	200	GAPX 9109
26	GAPX 6012	61	GAPX 6504	96	GAPX 6541	131	GAPX 9033	166	GAPX 9073	201	GAPX 9110
27	GAPX 6013	62	GAPX 6505	97	GAPX 6542	132	GAPX 9034	167	GAPX 9074	202	GAPX 9111
28	GAPX 6014	63	GAPX 6506	98	GAPX 6543	133	GAPX 9035	168	GAPX 9075	203	GAPX 9112
29	GAPX 6015	64	GAPX 6507	99	GAPX 9000	134	GAPX 9036	169	GAPX 9076	204	GAPX 9113
30	GAPX 6016	65	GAPX 6508	100	GAPX 9001	135	GAPX 9038	170	GAPX 9077	205	GAPX 9114
31	GAPX 6017	66	GAPX 6509	101	GAPX 9002	136	GAPX 9039	171	GAPX 9078	206	GAPX 9115
32	GAPX 6018	67	GAPX 6510	102	GAPX 9003	137	GAPX 9041	172	GAPX 9079	207	GAPX 9116
33	GAPX 6019	68	GAPX 6511	103	GAPX 9004	138	GAPX 9042	173	GAPX 9080	208	GAPX 9117
34	GAPX 6020	69	GAPX 6512	104	GAPX 9005	139	GAPX 9044	174	GAPX 9081	209	GAPX 9118
35	GAPX 6021	70	GAPX 6513	105	GAPX 9006	140	GAPX 9045	175	GAPX 9082	210	GAPX 9119

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 7/2/08



Robert W. Alvord